THE HON'BLE SRI JUSTICE L.NARASIMHA REDDY

WRIT PETITION No.1753 of 2007

Date: 08.03.2007

Between:

Kamma Subba Rao.

....Petitioner

And

The Commissioner & Inspector General, Registration and Stamps, Golconda X Roads, Hyderabad and others.

....Respondents

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O R D E R:

Petitioner purchased an extent of Ac.3.20 cents of agricultural dry land in Survey No.16 of Inagollu Village, from one Smt Kakani Butchamma. The sale deed, dated 07.11.1996, in relation to the said transaction, was presented before the third respondent for registration. The petitioner paid stamp duty and registration fee, by treating the value of the property as Rs.15,300/- per acre. According to him, that was the value even as per the basic value register, at the relevant point of time. The document presented by the petitioner was not released by the third respondent, on the ground that stamp duty and registration fee paid by the petitioner is insufficient. The matter was referred to the second respondent under Section 47-A of the Indian Stamp Act, 1899 (for short 'the Act') in the year 1996 itself. Even after the lapse of ten years, there was no response in the matter. Having exhausted all his remedies, the petitioner approached this Court.

After receipt of the notice in the writ petition, the

second respondent issued a notice of hearing, in the reference under Section 47-A of the Act, on 15.02.2007. The petitioner submitted a representation, dated 17.02.2007, and enclosed a sale deed of the recent past for the neighbouring Survey Number. The second respondent passed an order, dated 19.02.2007, holding that the value of the land is Rs.50,000/- per acre and that the petitioner is liable to pay the deficit stamp duty of Rs.12,200/- and registration fee of Rs.560/-. The petitioner seeks appropriate relief in this writ petition.

On behalf of the respondents, a counter affidavit is filed, narrating the facts, commencing from the presentation of the sale deed. It is stated that the delay in disposal of the reference under Section 47-A of the Act is unwanton and soon after the writ petition was filed, necessary steps were taken and orders were passed.

Heard the learned counsel for the petitioner and the learned Government Pleader for Revenue.

For a trivial matter of reference under Section 47-A of the Act, the Office of the second respondent has taken one full decade. The petitioner was made to run from pillar to post. The second respondent moved in the matter, only after notice was issued in the writ petition. The

amount of mental agony and financial loss undergone by the petitioner, for such a long period, is difficult to imagine. If, in a routine matter like this, the respondents need intervention of the Court, the method of their functioning can easily be imagined.

Even from a perusal of the order, dated 19.02.2007, passed by the second respondent, under Section 47-A of the Act, it is evident that the conclusion was arrived at, more on the basis of information received from the Mandal Revenue Officer than on verification of the actual value and the subsequent transactions. In all fairness, the second respondent observed that the land of the petitioner is situated three kilo meters away from the Village and there is no possibility, for even next few decades, for the land being used as house sites. It is not even an irrigated land. Dry crops were present on the date of inspection, which is ten years subsequent to the date of presentation. Still the value of the Survey Number is said to have been entered as Rs.90/- per square yard, treating it, as house sites. This only shows the imaginary manner, and shallowness of exercise, in the matter of fixation of the basic value. The citizens are being taken for a ride by the authorities, obviously because they feel that there is no check upon their indiscriminate exercise of powers.

Though the correctness or otherwise of the order passed by the second respondent under Section 47-A of the Act is to be decided in a further appeal to a Civil Court, this Court is of the view that the value fixed by the second respondent is purely imaginary and far remote from the facts, that were recorded by the second respondent himself.

Be that as it may, the petitioner had an option either to pay the deficit stamp duty and registration fee, as determined by the second respondent, or to carry the matter in an appeal to the civil Court, as provided for under sub-Section (5) of Section 47-A of the Act. The petitioner needs to be compensated for the delay of one decade, in the matter of processing the document presented by him.

For the foregoing reasons, the Writ Petition is allowed, directing the respondents to process the document presented the petitioner, in accordance with law, within a period of three (3) weeks from today. A sum of Rs.10,000/- (Rupees Ten Thousand Only) is awarded as costs, for the inordinate and unexplained delay in processing the document. To avoid further complications, it is directed that the amount of costs shall be adjusted towards the deficit stamp duty and registration fee,

payable by the petitioner. In case, the petitioner pays the amount of Rs.2,200/- towards deficit stamp duty and Rs.560/- towards deficit registration fee, the document shall be released forthwith.

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08.03.2007

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